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PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

DETAILED ACTION

Status of Claims

1. Due to communications filed 5/27/10, the following is a final office action. Claims 1, 9, 10, 12, 16, 17, 19, 22-27 are amended. Claim 15 is cancelled. Claims 28-33 have been added. Claims 1-14, and 16-33 are now pending in this application and are rejected as follows. The previous rejection has been adjusted to reflect claim amendments.

Claim Rejections - 35 USC § 112

2. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

3. Claim 9 recites the limitation "the government agency" in line 9. There is insufficient antecedent basis for this limitation in the claim.

Claim Rejections - 35 USC § 103

4. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

5. Claims 1, 2, 4, 5, 8, 14, 16, 30-32 are rejected under 35 U.S.C. 103(a) as being unpatentable over Cretzler (US Patent 5,644,724), and further in view of Chong (US 5,335,169).

Cretzler teaches a point-of-sale tax collection system and method where taxes are remitted and collected in real time at point-of-sale locations where Cretzler's system does involve at least four entities including: (1) a consumer, (2) a merchant and/or a retailer, (3) a credit card processing company, and (4) a state agency or a state authorized entity as shown in the combination of Figs 1A-1C, where the consumer is represented by the point of sale, and the merchant is also represented by the merchant point of sale terminal, since in col. 4, lines 16-24, Cretzler shows that a merchant (not shown) utilizing the point-of-sale terminal, such as the terminal 20A enters sales transaction data into the microcomputer 24 via the input device 22, and such data includes the purchase price of the goods and services purchased by a customer (not shown), and whether the sales transaction is a cash/check transaction or a credit card/debit card transaction, the credit card processing company is represented by the merchant/service bank No. 1-N, and the state agency or state authorized entity is represented by the taxing authority No. 1-N, while Golden et al teaches an automated transaction tax reporting/collection system which includes individual point of **sale** terminals disposed at each remote vendor location.

As per claim 1, Cretzler discloses:

at least one tax register located at a location of a merchant or retailer, said at least one tax register adapted to process data for a consumer sales transaction at the merchant or retailer location and...(Col. 4, lines 16-19)... said at least one tax register forwarding said use tax data to at least one of the agency and a credit card processing company for processing wherein said transaction data includes at least an amount of money received by the merchant or retailer from the consumer for the goods ...(Col. 6, lines 19-31, where the credit card company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

a communication link permitting the connection of connecting at least one of (i) the said at least one tax register at the merchant or retailer location and (ii) the credit card processing company, to a computer system including at least a computer and a corresponding memory disposed at the government agency, the computer and the memory adapted to receive, process and store said transaction data and said use tax data forwarded from one of the credit card processing company and the merchant or retailer location, said communication link for permitting said at least one tax register or the credit card processing company to forward said use tax data the computer and the memory so that said use tax data from the merchant or retailer is automatically forwarded to the agency and stored in the memory in order to help enforce tax laws and

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prevent at least one of the consumer and the merchant or retailer from avoiding payment of a use tax; (Col. 3, lines 32-41, Col. 6, line 56-Col. 7, line 20, shows storage and processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C, where examiner interprets the taxing authority banks as the agency).

Cretzler does not specifically disclose the following,

A corresponding first memory

However a corresponding first memory is obvious with Cretzler's system because the tax information is already stored (See Col. 10, lines 16-18), therefore the computer must have a memory if it receives information that is already stored.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to incorporate a memory with the motivation of having means to store transaction and use tax data.

Cretzler does not specifically disclose a government agency, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government agency.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

Cretzler does not specifically disclose computing use tax data for the transaction to be indicated to an appropriate government agency based upon a location where the purchased goods are to be shipped, however, in Col.. 4, lines 25-26, Col. 6, lines 16-18, and the abstract of Cretzler shows remittance of taxes in real time at point-of-sale

locations, thereby suggesting that the use tax is based on the location of the consumer since the consumer initiates a transaction at the point-of-sale location, col. 3, lines 47-64)...

However, Chong, in Col. 1, lines 27-30 shows the commonality of each individual state or locality having more than one level of government or governmental agencies that tax the sale of goods and services. In addition, Col. 7, lines 1-36 of Chong shows that FIG. 4 illustrates the logic sequence for sorting and generating a detailed sales tax report using the support files and sales records. The different sales type names, such as "Equipment Sale", "Installation Labor", "Materials", "Shipping", "Services", etc., are designated for the respective column headings through the tax report heading table. A limit of seven taxable column headings and seven non-taxable or tax-exempt headings may be designated. Once the report parameters are set (e.g., date range), the sales records are sorted by location codes for each of the states in which the company is required to report sales tax collections, and the corresponding state name is printed for each state section of the report. It therefore would be obvious to combine the teachings of Cretzler and Chong to disclose computing use tax data for the transaction to be indicated to an appropriate government agency based upon a location where the purchased goods are to be shipped.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose computing use tax data for the transaction to be indicated to an appropriate government agency based upon a location where the purchased goods are to be shipped with the motivation of showing that use tax varies by location

As per claim 2, Cretzler discloses:

wherein said at least one tax register is adapted to process data for the consumer sales transaction where the consumer purchases the goods with one of a credit card, (Abstract, lines 8-12).

As per claims 4, Cretzler discloses:

Further including at the merchant or retailer location means for accessing the credit card processing company in response to the transaction, (Col. 4, lines 37-41, and Col. 5, line 61-Col. 6, line 5);

The following is obvious with Cretzler because since the consumer is utilizing his or her credit card to carry out the transaction, he or she would therefore like the charges to occur on that transaction medium. In addition, Cretzler teaches that the service bank of the customer (analogous to the credit card company) sends an approval authorization for credit and debit transactions. In conventional systems, this approval implies charging the consumer's credit card for the transaction:

So that the credit card processing company automatically charges a credit card of the consumer with both a sales price of the purchased goods and the use tax based upon the location where the consumer requests that the purchased goods be shipped/means for charging a credit card...

As per claim 5, Cretzler discloses:

further including means for allowing the credit card processing company to forward the use tax charge to the consumer to the state agency wherein the use tax, where appropriate, is automatically charged to the consumer, and where the use tax

includes a sales tax, (Col. 4, lines 37-53, with col. 10, lines 35-41, Col. 5, line 61-Col. 6, line 5).

As per claim 8, Cretzler discloses:

wherein said first communication link includes the use of at least one of a telephone line...(Fig. 1, (16)).

As per claim 14, Cretzler discloses:

Wherein said at least one tax register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader and a receipt printer...(Abstract, line 3 and Col. 6, lines 23-28, [card reader, keypad]).

As per claim 16, Cretzler discloses:

Further comprising at the merchant or retailer means for causing each of: (a) summaries of transactions to be provided, (col. 8, lines 4-12, summary report); (b) a summary list of the transactions to be provided, (col. 8, lines 4-12 (wire transfer of all the sums collected from merchants); and (c) a checking account of the merchant or retailer to be charged so that money is taken from the checking account of the merchant or retailer based on said transaction data and said use tax data forwarded to said computer and said memory, (col. 5, lines 1-11, w/ col. 5, lines 55-61, account of merchant).

As per claim 30, Cretzler discloses:

at least one tax register of a retailer, (Col. 4, lines 16-19), said tax register including a

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processor configured to process transaction data and generate tax data including a calculation of an amount of tax to be paid to a taxing authority for a transaction between a consumer and the retailer, (Col.. 4, lines 25-26, Col. 6, lines 16-18),; and a communication link directly connecting over a network said tax register to the taxing authority, said tax register being programmed to transmit said tax data directly to the taxing authority via said communication link, (col. 7, lines 14-20, Col. 3, lines 32-41 shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities, Col. 6, line 56-Col. 7, line 20, shows storage and processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C);

Cretzler doesn't specifically disclose a government taxing authority, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

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As per claim 31, Cretzler discloses

wherein said transaction data includes an amount of money received by the retailer from the consumer for said transaction, ...(Col. 6, lines 19-31, where the credit card company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

As per claim 32, Cretzler discloses

a computer system including at least one processor associated with at least one software component executable by the processor, ,(Col. 4, lines 16-19), collectively operable

to:

process transaction data including a sales transaction between a consumer and a retailer, ,(Col. 4, lines 16-19),,

generate tax data including a calculation of an amount of tax to be paid to a government taxing authority based on the sales transaction, col. 7, lines 14-20, Col. 3, lines 32-41 shows that total amount of transaction including the amount of taxes is included in an invoice)

directly connect via a communication link over a network to the

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taxing authority, (Col. 6, line 56-Col. 7, line 20, shows storage and processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C) and

automatically transmit said tax data over the network directly to the government taxing authority via the communication link, (col. 7, lines 14-20, Col. 3, lines 32-41 shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities);

Cretzler does not specifically disclose a processor, however, Chong discloses a computer having a processor in claim 1(a) of Chong. It would have been obvious to combine Cretzler and Chong to disclose a processor.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a processor with the motivation of showing means for processing steps of the invention.

Cretzler doesn't specifically disclose a government taxing authority, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

6. Claims 3, 6, 7, 9-13, 17-27 are rejected under 35 U.S.C. 103(a) as being unpatentable over Cretzler (US Patent 5,644,724), and further in view of Chong (US 5,335,169), and further in view of Golden et al (US 5,774,872).

As per claims 3, 11, both Cretzler and Chong fail to disclose wherein said first communication link is one of a digital packet/packet switched digital data network, but does disclose transmission over telephone lines as shown in Fig. 1, (16).

However, Golden et al discloses:

wherein said first communication link is one of a digital packet/packet switched digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al discloses this limitation in an analogous art for the purpose of showing that tax data can be digitally transmitted over telephone lines, which is commonly done in packets of data.

It would have been obvious to one of ordinary skill in the art at the time of the invention to utilize a digital packet switched network or a satellite network for a communications network because these type of networks are the most common and up-to-date resources for facilitating electronic communications. They allow fast, effective communication across wide area networks and vast geographical locations.

As per claim 6, neither Cretzler nor Chong specifically disclose further including means for issuing a tax stamp receipt to the consumer...however, in col. 4, lines 37-47, discloses that "For credit and debit transactions, the process is similar to cash transactions except the microprocessor 24 also communicates with the service bank of the customer prior to the completion of the transaction via the respective modems to obtain approval for the intended transaction. Upon approval via an authorization code signal, the microcomputer 24 provides the merchant with an indication of the authorization code. The merchant then enters the authorization code and tax information on a debit receipt providing a receipt or statement attesting to the purchase price and the additional sums allocated to taxes", and also, discloses the creation of an invoice related to tax information in col. 7, lines 14-20. However, in Golden, in the Abstract, lines 17-19, tax receipts are specifically shown. It would have been obvious to one of ordinary skill in the art to combine Cretzler, Chong and Golden to disclose further including means for issuing a tax stamp receipt to the consumer.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose further including means for issuing a tax stamp receipt to the consumer with the motivation of providing a visual representation of use taxes.

As per claims 7, 9, Cretzler discloses:

Further including a connection to a network to provide for the connection of the merchant or retailer location to the location of the consumer, said network for allowing the consumer to purchase the goods from the merchant or retailer via said network/said network adapted to enable the consumer to purchase goods over said network from a merchant or a retailer, (Col. 4, lines 16-24);

a computer register located at location of the merchant or retailer, said computer register adapted to process consumer sales transaction data at the merchant or retailer

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location, (Col. 4, lines 16-28, col. 9, lines 35-40,) and forward use tax data and transaction data for a transaction to at least one of a authorized agency and a credit card processing company, the transaction data including at least an amount of money received or to be received by the merchant or retailer from the consumer for the transaction, (Col. 6, lines 19-31, where the credit card company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

a communication link permitting the connection of connecting at least one of (i) said computer register at the merchant or retailer location and (ii) the credit card processing company, to a computer system including at least a computer and a corresponding memory disposed at the authorized entity, the computer and the corresponding memory adapted to receive and store the use tax data and the transaction data forwarded from one of the credit card processing company and the merchant or retailer said communication link for permitting said computer register, or credit card processing company to forward the use tax data to the computer and the corresponding memory, wherein the use tax data from the merchant or retailer is automatically forwarded by said computer register to the government authorized entity and stored in the corresponding memory in order to help enforce tax laws and prevent at least one of the consumer and the merchant or retailer from avoiding payment of a use tax, (Col. 3, lines 32-41, Col. 6, line 56-Col. 7, line 20, shows storage and

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processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C, where examiner interprets the taxing authority banks as the agency).

The following is obvious with Cretzler's system because in Cretzler, the tax information is already stored (See Col. 10, lines 16-18), therefore the computer must have a memory if it is supposed to receive information that is already stored. In addition, it is essential that a computer have a memory in order to maintain data for various communication applications:

corresponding memory...

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to incorporate a memory with the motivation of having means to store transaction and use tax data.

Cretzler doesn't specifically disclose a government agency, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government agency.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

Cretzler doesn't specifically disclose calculating the use tax to be received by the government agency based upon a location where the goods are to be shipped, however, in Col.. 4, lines 25-26, Col. 6, lines 16-18, and the abstract of Cretzler shows remittance of taxes in real time at point-of-sale locations, thereby suggesting that the

use tax is based on the location of the consumer since the consumer initiates a transaction at the point-of-sale location, col. 3, lines 47-64)...

However, Chong, in Col. 1, lines 27-30 shows the commonality of each individual state or locality having more than one level of government or governmental agencies that tax the sale of goods and services. In addition, Col. 7, lines 1-36 of Chong shows that FIG. 4 illustrates the logic sequence for sorting and generating a detailed sales tax report using the support files and sales records. The different sales type names, such as "Equipment Sale", "Installation Labor", "Materials", "Shipping", "Services", etc., are designated for the respective column headings through the tax report heading table. A limit of seven taxable column headings and seven non-taxable or tax-exempt headings may be designated. Once the report parameters are set (e.g., date range), the sales records are sorted by location codes for each of the states in which the company is required to report sales tax collections, and the corresponding state name is printed for each state section of the report. It therefore would be obvious to combine the teachings of Cretzler, and Chong to disclose calculating the use tax to be received by the government agency based upon a location where the goods are to be shipped.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose calculating the use tax to be received by the government agency based upon a location where the goods are to be shipped with the motivation of showing that use tax varies by location

Cretzler's and Chong fail to disclose a digital data network, but Cretzler does disclose transmission through a telephone line as shown in Fig. 1, (16), where it is common to transmit data digitally.

However Golden et al discloses: a digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al discloses this limitation in an analogous art for the purpose of showing that tax data can be digitally transmitted over telephone lines, which is commonly done by way of a data network.

It would have been obvious to one of ordinary skill in the art at the time of the invention to utilize a digital data network for a communications network because this type of network is the most common and up-to-date resource for facilitating electronic communications, and allows fast, effective communication across wide area networks and vast geographical locations.

As per claim 10, Cretzler discloses:

wherein said computer register computes the use tax data...(Col. 4, lines 16-28, col. 9, lines 35-40).

As per claim 12, neither Cretzler nor Chong disclose wherein the government authorized entity is a State Treasury or a taxing authority, but does disclose taxing authorities in Col. 3, lines 32-41.

However, Golden et al discloses:

wherein the government authorized entity is a State Treasury or a taxing authority, (col. 2, lines 29-30). Golden et al discloses this limitation in an analogous art for the purpose of showing that taxable transactions can be automatically reported to the State Treasury.

It would have been obvious to one of ordinary skill in the art for the government authorized entity to be the State Treasury because the State Treasury is one of the most popular and well known entities which collects taxes from both people and

businesses. The state treasury is an essential part of the economic makeup of the country and in order to continue functionality is required to collect taxes.

As per claims 13, Cretzler discloses:

further comprising means for charging a credit card of the consumer for purchasing the goods and the use tax due thereon, (Col. 4, lines 37-41, and Col. 5, line 61-Col. 6, line 5);

The following is obvious with Cretzler because since the consumer is utilizing his or her credit card to carry out the transaction, he or she would therefore like the charges to occur on that transaction medium. In addition, Cretzler teaches that the service bank of the customer (analogous to the credit card company) sends an approval authorization for credit and debit transactions. In conventional systems, this approval implies charging the consumer's credit card for the transaction:

So that the credit card processing company automatically charges a credit card of the consumer with both a sales price of the purchased goods and the use tax based upon the location where the consumer requests that the purchased goods be shipped/means for charging a credit card...

As per claim 17, discloses:

A tax register located at a location of a retailer, said tax register adapted to process data for a consumer sales transaction at the retailer ,(Col. 4, lines 16-19), and compute use tax data for the transaction, (Col.. 4, lines 25-26, Col. 6, lines 16-18), said tax register forwarding said use tax data to at least one of the agency and a credit card processing

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company for processing, said transaction data including at least an amount of money received by the retailer from the consumer for the purchased goods, (Col. 6, lines 19-67, where the credit card company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

a communication link permitting the connection over a network of at least one of (i) said tax register at the location of the retailer and (ii) the credit card processing company, to a computer system at the agency including at least a computer and a corresponding memory, the computer and the memory adapted to receive and store said transaction data and said use tax data forwarded from one of the credit card processing company and the retailer, said communication link for permitting said tax register or credit card processing company to forward said use tax data to the computer and the first memory so that said use tax data from the retailer is automatically forwarded to and stored in the memory in order to help enforce tax laws and prevent at least one of the consumer and the retailer from avoiding the payment of use tax, (Col. 3, lines 32-41, Col. 6, line 56-Col. 7, line 20, shows storage and processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C, where examiner interprets the taxing authority banks as the agency); and

said tax register for causing at the retailer: (a) summaries of transactions to be provided, (col. 8, lines 4-12, summary report)

(b) a summary list of the transactions to be provided, (col. 8, lines 4-12 (wire transfer of all the sums collected from merchants); (c) a checking account of the retailer to be charged so that money is taken from the checking account of the retailer based on said transaction data and said use tax data forwarded to said first computer and said first memory, (col. 5, lines 1-11, w/ col. 5, lines 55-61, account of merchant);

Cretzler does not specifically disclose the following,

Corresponding first memory

However a corresponding first memory is obvious with Cretzler's system because the tax information is already stored (See Col. 10, lines 16-18), therefore the computer must have a memory if it receives information that is already stored. It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to incorporate a memory with the motivation of having means to store transaction and use tax data.

Cretzler does not specifically disclose a government agency, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government agency.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

Cretzler does not disclose computing use tax data for the transaction to be provided to an appropriate agency based upon a location where purchased goods are to be shipped, However, Chong, in Col. 1, lines 27-30 shows the commonality of each individual state or locality having more than one level of government or governmental

agencies that tax the sale of goods and services. In addition, Col. 7, lines 1-36 of Chong shows that FIG. 4 illustrates the logic sequence for sorting and generating a detailed sales tax report using the support files and sales records. The different sales type names, such as "Equipment Sale", "Installation Labor", "Materials", "Shipping", "Services", etc., are designated for the respective column headings through the tax report heading table. A limit of seven taxable column headings and seven non-taxable or tax-exempt headings may be designated. Once the report parameters are set (e.g., date range), the sales records are sorted by location codes for each of the states in which the company is required to report sales tax collections, and the corresponding state name is printed for each state section of the report. It therefore would be obvious to combine the teachings of Cretzler and Chong to disclose computing use tax data for the transaction to be indicated to an appropriate government agency based upon a location where the purchased goods are to be shipped.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose computing use tax data for the transaction to be indicated to an appropriate government agency based upon a location where the purchased goods are to be shipped with the motivation of showing that use tax varies by location

Cretzler does not specifically disclose the following,
Forwarding the transaction data and use tax data to the computer so that the transaction data and tax data from the retailer is automatically forwarded to and stored in the memory in order to help enforce tax laws and prevent consumers or merchants from avoiding the payment of use tax, but does disclose taxing authorities in Col. 3, lines 32-41.

However, Golden et al discloses this feature: (Col. 7, lines 22-42, shows that both the amount of the sales transaction, and the tax due on the transaction are stored in a consolidated file, which is then analyzed by central computer and stored in a state sales tax data file, which is then used to generate appropriate reports to send to the state governmental taxing authority). Golden et al discloses this limitation in an analogous art for the purpose of showing that both the transaction data and tax data are sent to the governmental taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the art to transfer both transaction data and use tax data with the motivation of transmitting all data stored in a file, which is intended to be sent to taxing authorities.

As per claims 18, 24, 25, Cretzler discloses:
wherein said tax register is adapted to process
data for the consumer sales transaction where the consumer purchases the
goods with one of a credit card, a debit card, and any form of electronic
payment/ wherein said at least one of a first computer and a
register is adapted to process data for the consumer sales transaction where the
consumer purchases the goods with one of a credit card, a debit card, and any
form of electronic payment, (ab, lines 8-12 and col. 4, lines 16-24, Cretzler shows goods
and services purchased by a customer (not shown), and whether the sales transaction
is a cash/check transaction or a credit card/debit card transaction)

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As per claims 19, 20, 26, neither Cretzler nor Chong disclose wherein said communication link is one of a digital packet switched network and a satellite network/ further including a digital data network provided so as to connect the retailer location to the location of the consumer, said digital data network for allowing the consumer to purchase the goods from the retailer via said digital data network/ wherein said first communication link is one of a digital packet switched network and a satellite network., but does disclose transmission over telephone lines as shown in Fig. 1, (16).

However, Golden et al discloses:

wherein said first communication link is one of a digital packet/packet switched digital data network, (Col. 2, lines 37-39, shows digital transmission). Golden et al discloses this limitation in an analogous art for the purpose of showing that tax data can be digitally transmitted over telephone lines, which is commonly done in packets of data.

It would have been obvious to one of ordinary skill in the art at the time of the invention to utilize a digital packet switched network or a satellite network for a communications network because these type of networks are the most common and up-to-date resources for facilitating electronic communications. They allow fast, effective communication across wide area networks and vast geographical locations.

As per claim 21, 27, Cretzler discloses:

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wherein said tax register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader, and a receipt printer/, wherein said at least one of a first computer and a register comprises a PC-based point-of-sale system including a keyboard, a credit card reader, a bar code reader, and a receipt printer, (Figs 1A-1C).

As per claims 22/23/24, neither Cretzler nor Chong specifically disclose wherein said computer system further includes a verifying computer connected to said computer, and said memory, the verifying computer adapted to receive the transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported/ wherein said computer system further includes a verifying computer connected to the computer, and the corresponding memory, the verifying computer adapted to receive a transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported/ wherein said computer system further includes a verifying computer connected to said second computer, said corresponding memory, and said second communication link, said verifying computer adapted to receive the transaction number from the consumer and send confirmation to the consumer that the transaction has been properly reported. , however, in col. 2, lines 24-36 shows wire transactions, where confirmation of receipt of payment is always done for these types of transactions, and also since the tax data

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[including sums of the tax data] is stored under the merchants tax identification number, this suggests that the sums wired can be confirmed by a consumer through access of the tax identification number and in col. 4, lines 44-47 shows a receipt or statement attesting to the purchase price and the additional sums allocated to taxes.

However, Golden discloses the printing of an official customer receipt reflecting both the transaction and the tax, and including special coding indicating it is an official tax receipt, where a legal mechanism is enforced including a system for receiving consumer reports of failure to receive an official tax receipt for a transaction, and thus, the official receipt 24 can provide another level of compliance and ensure that merchants and their employees will not circumvent the system by failing to enter the appropriate information therein in col. 7, line 52-col. 8, line 11, where in this case, it is obvious that some type of code on the receipt must be entered into the system in order to gain information about the tax information related to a particular transaction in order to enforce compliance. It therefore would be obvious to combine the teachings of Cretzler, Chong and Golden to disclose the above limitations.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose the above limitations with the motivation of having documentation to prove that the correct information was reported to the agency.

7. Claims 28, 29, 33 are rejected under 35 U.S.C. 103(a) as being unpatentable over Cretzler (US Patent 5,644,724), and further in view of Chong (US 5,335,169), and further in view of Bloomberg (US 5,642,279).

As per claim 28, Cretzler discloses :

at least one tax register including a processor configured to process transaction data, ,(Col. 4, lines 16-19), and generate tax data including a calculation of an amount of tax to be paid to a taxing authority for a purchase by a consumer, (Col.. 4, lines 25-26, Col. 6, lines 16-18); and a communication link for effecting delivery over the network of said tax data to the taxing authority, said tax register being programmed to transmit said tax data concerning the purchase to the taxing authority via said communication link, (col. 7, lines 14-20, Col. 3, lines 32-41 shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities, Col. 6, line 56-Col. 7, line 20, shows storage and processing of transaction data and ultimately accumulating tax information for transfer to the taxing authority banks, Col. 10, lines 30-33 and see Figs 1A-1C);

Cretzler doesn't specifically disclose a government taxing authority, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

Cretzler does not specifically disclose a purchase made over the internet, however, Bloomberg, in col. 3, lines 50-59 that the information stored for each sales transaction would include, but is by no means limited to, the name, address, telephone number, and other selected information on the customer making the purchase, the product or products sold for the transaction, the price for each product sold, the date of the transaction, the manner of payment, sales tax information, the dealer location from which the product was purchased, and the like. The transaction information may be stored on-line as the information is entered by the clerk making the sale,. It therefore would be obvious to combine Cretzler and Bloomberg to disclose a purchase made over the internet.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a purchase made over the internet with the motivation of determining use tax for purchases made over the internet.

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As per claim 29, Cretzler discloses:

wherein said tax register is connected by the communication link with a credit card company, said tax register being programmed to transmit an instruction to the credit card company via the communication link, the instruction authorizing the credit card company to charge the consumer's credit card for the purchase, (Col. 6, lines 19-31, where the credit card company of the present invention is analogous to the service bank of Cretzler, also shows that total amount of transaction including the amount of taxes is included in an invoice, sent to merchant bank, where the tax information is then accumulated and sent to the tax authorities as shown in col. 7, lines 14-20);

As per claim 33, Cretzler discloses

receiving, over a network, transaction data and tax data from the retailer, the tax data including an amount of tax to be paid to a taxing authority for a purchase by the consumer from the retailer, (Col. 4, lines 16-28, col. 9, lines 35-40);

The following is obvious with Cretzler because since the consumer is utilizing his or her credit card to carry out the transaction as shown in ab, lines 8-12 and col. 4, lines 16-24, he or she would therefore like the charges to occur on that transaction medium. In addition, Cretzler teaches that the service bank of the customer (analogous to the credit card company) sends an approval authorization for credit and debit transactions. In conventional systems, this approval implies charging the consumer's credit card for the transaction:

said processor being programmed to automatically debit an account of the retailer in accordance with the amount of tax to be paid to the government taxing authority...

Cretzler does not specifically disclose a processor at a location remote from the retailer that is conducting the e-commerce transactions, however, Chong discloses a computer having a processor which is programmed for tracking different types and rates of rate assessments for different rate authorities and which is operatively coupled to a display screen, memory storage, input means, and output means in claim 1(a) of Chong. It would have been obvious to combine Cretzler and Chong to disclose a processor.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a processor with the motivation of showing means for processing steps of the invention.

Cretzler doesn't specifically disclose a government taxing authority, however does disclose taxing authority banks as disclosed above, however, Chong discloses in col. 2, lines 28-31, a governmental taxing authority. It would have been obvious to combine Cretzler and Chong to disclose a government taxing authority.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a government agency to specifically disclose that taxable transactions are being reported to the government.

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Cretzler does not specifically disclose a purchase made over the internet, however, Bloomberg (US 5,642,279) in col. 3, lines 50-59 that the information stored for each sales transaction would include, but is by no means limited to, the name, address, telephone number, and other selected information on the customer making the purchase, the product or products sold for the transaction, the price for each product sold, the date of the transaction, the manner of payment, sales tax information, the dealer location from which the product was purchased, and the like. The transaction information may be stored on-line as the information is entered by the clerk making the sale,. It therefore would be obvious to combine Cretzler and Bloomberg to disclose a purchase made over the internet.

It would have been obvious to one of ordinary skill in the art at the time of the applicant's invention to disclose a purchase made over the internet with the motivation of determining use tax for purchases made over the internet.

Response to Arguments

8. Applicant's arguments with respect to claims 1-14, 16-33 have been considered but are moot in view of the new ground(s) of rejection.

Conclusion

9. Applicant's amendment necessitated the new ground(s) of rejection presented in this Office action. Accordingly, **THIS ACTION IS MADE FINAL**. See MPEP

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§ 706.07(a). Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the date of this final action.

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Akiba K Robinson-Boyce whose telephone number is 571-272-6734. The examiner can normally be reached on Monday-Friday 9am-5:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, John Hayes can be reached on 571-272-6708. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the

•Patent Application Information Retrieval (PAIR) system, Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business

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Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Any inquiry of a general nature or relating to the status of this application or proceeding should be directed to the receptionist whose telephone number is 703-305-3900.

A. R. B.
August 13, 2010

/Akiba K Robinson-Boyce/

Primary Examiner, Art Unit 3628